

Exhibit B

Redline

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)
) Chapter 11
)
JOANN INC., ¹) Case No. 25-10068 (CTG)
)
Post-Effective Date Debtor.) Re: Docket No. 1860
)

**ORDER SUSTAINING PLAN ADMINISTRATOR’S
SEVENTEENTH (SUBSTANTIVE) OMNIBUS OBJECTION TO CERTAIN CLAIMS
(Unliquidated Claims and Overstated Claims)**

Upon consideration of the *Plan Administrator’s Seventeenth (Substantive) Omnibus Objection to Certain Claims* (the “Objection”);² and upon consideration of the Aber Declaration; and the United States District Court for the District of Delaware having jurisdiction to consider this Objection under 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Objection is in the best interests of the Debtors, their estates, their creditors and other parties in interest; and this Court having found that the Plan Administrator’s notice of the Objection and opportunity for a hearing on the Objection were appropriate under the circumstances and that no other notice need be

¹ The Post-Effective Date Debtor in this chapter 11 case, along with the last four digits of its federal tax identification number, is JOANN Inc. (5540). The Post-Effective Date Debtor’s mailing address is 5555 Darrow Road, Hudson, Ohio 44236

² Capitalized terms used but not defined herein shall have the meanings ascribed to the terms in the Objection.

provided; and this Court having reviewed the Objection and having heard the statements in support of the relief requested therein at a hearing before this Court (the “Hearing”); and this Court having determined that the legal and factual bases set forth in the Objection and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Objection is SUSTAINED to the extent set forth herein.
2. Each Unliquidated Claim set forth in Schedule 1 attached hereto is disallowed and expunged in its entirety.
3. Each Overstated Claim set forth on Schedule 2 attached hereto, including the Administrative Expense Claim asserted as part of each Overstated Claim, is hereby reduced and modified to the amounts indicated in the “Modified Claim Amount” column on the attached Schedule 2. The Overstated Claims as modified pursuant this Order shall remain on the claims register, subject to the Plan Administrator’s or GUC Trust’s further objections on any substantive or non-substantive grounds.
4. The Plan Administrator’s, Wind Down Debtors’, and GUC Trust’s rights to file additional substantive and non-substantive objections to each Unliquidated Claim, Overstated Claim, and any other proofs of claim that have been or may be filed against the Debtors are preserved.
5. The Plain Administrator’s objection to each Unliquidated Claim and Overstated Claim addressed in the Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each Unliquidated Claim and Overstated Claim. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter which involves such

claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.

6. The Plan Administrator is authorized to take any action necessary or appropriate to give effect to this Order and the relief granted therein.

7. Kroll Restructuring Administration LLC, the Court-appointed claims and noticing agent in the chapter 11 cases, is hereby authorized and directed to make such revisions to the official claims register as are necessary to reflect the relief granted in this Order.

8. Nothing in this Order or the Objection shall be construed as a waiver of any rights the Debtors, Wind Down Debtors, and/or the Plan Administrator may have to enforce rights of setoff against any claimant.

9. This Court shall retain jurisdiction to construe and enforce this Order.

Schedule 1

Unliquidated Claims

JOANN Inc. Case No. 25-10068
 Seventeenth (Substantive) Claims Omnibus Objection
 Schedule 1 - Unliquidated Claims

#	Name	Claim Number	Debtor	Date Filed	Asserted Claim Amount	Asserted Claim Priority	Disposition	Basis for Objection
1	Arbor Square II, LLC	19542	Jo-Ann Stores, LLC	7/22/2025	Unliquidated	Administrative Priority	Disallowed in its entirety	The proof of claim fails to specify the amount of the asserted claim or lists the amount as "unliquidated." Further, the Plan Administrator is unaware of any outstanding obligations to such claimant that may be the basis of such asserted claim
2	Frederick County Square Improvements, LLC	19551	Jo-Ann Stores, LLC	7/22/2025	Unliquidated	Administrative Priority	Disallowed in its entirety	The proof of claim fails to specify the amount of the asserted claim or lists the amount as "unliquidated." Further, the Plan Administrator is unaware of any outstanding obligations to such claimant that may be the basis of such asserted claim
3	IN-Goshen Market, LLC	19374	Jo-Ann Stores, LLC	7/15/2025	Unliquidated	Administrative Priority; Priority	Disallowed in its entirety	The proof of claim fails to specify the amount of the asserted claim or lists the amount as "unliquidated." Further, the Plan Administrator is unaware of any outstanding obligations to such claimant that may be the basis of such asserted claim
4	New York State Department of Labor	961	Jo-Ann Stores, LLC	2/24/2025	Unliquidated	Priority	Disallowed in its entirety	The proof of claim fails to specify the amount of the asserted claim or lists the amount as "unliquidated." Further, the Plan Administrator is unaware of any outstanding obligations to such claimant that may be the basis of such asserted claim
5	RMAF IA, LLC	18728	JOANN Inc.	6/11/2025	Unliquidated	Administrative Priority	Disallowed in its entirety	The proof of claim fails to specify the amount of the asserted claim or lists the amount as "unliquidated." Further, the Plan Administrator is unaware of any outstanding obligations to such claimant that may be the basis of such asserted claim
6	RSS WFRBS2001-C3-DE PMHN, LLC	18755	Jo-Ann Stores, LLC	6/12/2025	Unliquidated	Administrative Priority	Disallowed in its entirety	The proof of claim fails to specify the amount of the asserted claim or lists the amount as "unliquidated." Further, the Plan Administrator is unaware of any outstanding obligations to such claimant that may be the basis of such asserted claim
7	Smart Cienega SPE, LLC	18725	JOANN Inc.	6/11/2025	Unliquidated	Administrative Priority	Disallowed in its entirety	The proof of claim fails to specify the amount of the asserted claim or lists the amount as "unliquidated." Further, the Plan Administrator is unaware of any outstanding obligations to such claimant that may be the basis of such asserted claim
8	Taylor Square Holdings, LLC	19549	Jo-Ann Stores, LLC	7/22/2025	Unliquidated	Administrative Priority	Disallowed in its entirety	The proof of claim fails to specify the amount of the asserted claim or lists the amount as "unliquidated." Further, the Plan Administrator is unaware of any outstanding obligations to such claimant that may be the basis of such asserted claim
9	University Place Improvements Owner LLC	18734	Jo-Ann Stores, LLC	6/11/2025	Unliquidated	Administrative Priority; Priority	Disallowed in its entirety	The proof of claim fails to specify the amount of the asserted claim or lists the amount as "unliquidated." Further, the Plan Administrator is unaware of any outstanding obligations to such claimant that may be the basis of such asserted claim
10	WHLR - Village of Martinsville, LLC	18746	Jo-Ann Stores, LLC	6/11/2025	Unliquidated	Administrative Priority; Priority	Disallowed in its entirety	The proof of claim fails to specify the amount of the asserted claim or lists the amount as "unliquidated." Further, the Plan Administrator is unaware of any outstanding obligations to such claimant that may be the basis of such asserted claim

Schedule 2

Overstated Claims

#	Name	Claim Number	Debtor	Date Filed	Asserted Claim Amount		Modified Claim Amount		Basis for Objection
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
1	ARD MacArthur LLC	19167	Jo-Ann Stores, LLC	6/30/2025	Secured \$0.00 Admin \$3,366.17 503(b)(9) \$0.00 Priority \$0.00 GUC \$386,827.80 Total \$390,193.97		Secured \$0.00 Admin \$50.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$386,827.80 Total \$386,877.80		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
2	Arsenal Plaza Associates, LLC	18369	Jo-Ann Stores, LLC	6/6/2025	Secured \$0.00 Admin \$23,026.12 503(b)(9) \$0.00 Priority \$0.00 GUC \$222,971.87 Total \$245,997.99		Secured \$0.00 Admin \$1,251.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$222,971.87 Total \$224,222.87		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
3	B33 Shops at Centerpoint III LLC	19765	Jo-Ann Stores, LLC	8/6/2025	Secured \$0.00 Admin \$78,538.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$78,538.00		Secured \$0.00 Admin \$30,007.61 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$30,007.61		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
4	Blum Boulders Associates I, LLC	19359	Jo-Ann Stores, LLC	7/11/2025	Secured \$0.00 Admin \$13,413.93 503(b)(9) \$0.00 Priority \$0.00 GUC \$273,391.62 Total \$286,805.55		Secured \$0.00 Admin \$11,125.28 503(b)(9) \$0.00 Priority \$0.00 GUC \$273,391.62 Total \$284,516.90		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
5	Brixmor GA Seacoast Shopping Center LLC	18747	Jo-Ann Stores, LLC	6/16/2025	Secured \$0.00 Admin \$7,663.85 503(b)(9) \$0.00 Priority \$0.00 GUC \$21,036.93 Total \$28,700.78		Secured \$0.00 Admin \$2,700.95 503(b)(9) \$0.00 Priority \$0.00 GUC \$21,036.93 Total \$23,737.88		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
6	Brixmor SPE 3 LLC	18749	Jo-Ann Stores, LLC	6/16/2025	Secured \$0.00 Admin \$39,328.14 503(b)(9) \$0.00 Priority \$0.00 GUC \$277,864.10 Total \$317,192.24		Secured \$0.00 Admin \$6,079.51 503(b)(9) \$0.00 Priority \$0.00 GUC \$277,864.10 Total \$283,943.61		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
7	Brixmor SPE 4 LLC	19495	Jo-Ann Stores, LLC	7/23/2025	Secured \$0.00 Admin \$16,200.20 503(b)(9) \$0.00 Priority \$0.00 GUC \$392,460.14 Total \$408,660.34		Secured \$0.00 Admin \$10,185.05 503(b)(9) \$0.00 Priority \$0.00 GUC \$392,460.14 Total \$402,645.19		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
8	Brixmor-Lakes Crossing, LLC	19503	Jo-Ann Stores, LLC	7/23/2025	Secured \$0.00 Admin \$52,929.56 503(b)(9) \$0.00 Priority \$0.00 GUC \$353,693.92 Total \$406,623.48		Secured \$0.00 Admin \$19,521.06 503(b)(9) \$0.00 Priority \$0.00 GUC \$353,693.92 Total \$373,214.98		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
9	Carwood Skypark, LLC	18716	JOANN Inc.	6/13/2025	Secured \$0.00 Admin \$14,094.70 503(b)(9) \$0.00 Priority \$0.00 GUC \$336,222.70 Total \$350,317.40		Secured \$0.00 Admin \$11,758.56 503(b)(9) \$0.00 Priority \$0.00 GUC \$336,222.70 Total \$347,981.26		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
10	CH Realty X-DLC R Wheaton Danada West, L.L.C.	18637	Jo-Ann Stores, LLC	6/11/2025	Secured \$0.00 Admin \$14,872.40 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$14,872.40		Secured \$0.00 Admin \$2,786.41 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$2,786.41		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.

#	Name	Claim Number	Debtor	Date Filed	Asserted Claim Amount		Modified Claim Amount		Basis for Objection
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
11	Columbia (Northpointe) WMS, LLC	18748	Jo-Ann Stores, LLC	6/12/2025	Secured \$0.00 Admin \$20,816.61 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$20,816.61		Secured \$0.00 Admin \$483.72 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$483.72		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
12	Concord Retail Partners, L.P.	17165	Jo-Ann Stores, LLC	5/20/2025	Secured \$0.00 Admin \$2,517.97 503(b)(9) \$0.00 Priority \$0.00 GUC \$166,134.16 Total \$168,652.13		Secured \$0.00 Admin \$2,371.86 503(b)(9) \$0.00 Priority \$0.00 GUC \$166,134.16 Total \$168,506.02		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
13	Del Amo Fashion Center Operating Company L.L.C.	18627	Jo-Ann Stores, LLC	6/6/2025	Secured \$0.00 Admin \$1,779.06 503(b)(9) \$0.00 Priority \$0.00 GUC \$1,084,847.43 Total \$1,086,626.49		Secured \$0.00 Admin \$343.38 503(b)(9) \$0.00 Priority \$0.00 GUC \$1,084,847.43 Total \$1,085,190.81		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status. NOTE: As of the filing of this Objection, the general unsecured (GUC) portion of this claim is subject to a pending objection filed by the GUC Trust. See Docket No. 1836.
14	FOF 1073 LLC	19061	Jo-Ann Stores, LLC	6/30/2025	Secured \$0.00 Admin \$27,671.09 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$27,671.09		Secured \$0.00 Admin \$25,646.36 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$25,646.36		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
15	Fox Run Limited Partnership	18724	Jo-Ann Stores, LLC	6/16/2025	Secured \$0.00 Admin \$8,107.04 503(b)(9) \$0.00 Priority \$0.00 GUC \$187,125.48 Total \$195,232.52		Secured \$0.00 Admin \$7,882.14 503(b)(9) \$0.00 Priority \$0.00 GUC \$187,125.48 Total \$195,007.62		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
16	Holobeam, Inc.	19000	Jo-Ann Stores, LLC	6/26/2025	Secured \$0.00 Admin \$39,821.43 503(b)(9) \$0.00 Priority \$0.00 GUC \$1,215.53 Total \$41,036.96		Secured \$0.00 Admin \$27,111.10 503(b)(9) \$0.00 Priority \$0.00 GUC \$1,215.53 Total \$28,326.63		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
17	HV Center LLC, HV Center TIC 1 LLC, HV Center TIC 2 LLC	18764	Jo-Ann Stores, LLC	6/13/2025	Secured \$0.00 Admin \$35,413.66 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$35,413.66		Secured \$0.00 Admin \$23,434.82 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$23,434.82		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
18	La Habra Westridge Partners, L.P.	10393	Jo-Ann Stores, LLC	4/1/2025	Secured \$0.00 Admin \$56,661.36 503(b)(9) \$0.00 Priority \$0.00 GUC \$46,776.10 Total \$103,437.46		Secured \$0.00 Admin \$29,646.61 503(b)(9) \$0.00 Priority \$0.00 GUC \$46,776.10 Total \$76,422.71		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
19	MANN ENTERPRISES, INC.	19091	Jo-Ann Stores, LLC	6/19/2025	Secured \$0.00 Admin \$43,199.33 503(b)(9) \$0.00 Priority \$0.00 GUC \$829,219.96 Total \$872,419.29		Secured \$0.00 Admin \$35,800.58 503(b)(9) \$0.00 Priority \$0.00 GUC \$829,219.96 Total \$865,020.54		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
20	McGrath-RHD Partners, L.P.	18885	JOANN Inc.	6/23/2025	Secured \$0.00 Admin \$37,802.60 503(b)(9) \$0.00 Priority \$0.00 GUC \$265,153.10 Total \$302,955.70		Secured \$0.00 Admin \$18,312.39 503(b)(9) \$0.00 Priority \$0.00 GUC \$265,153.10 Total \$283,465.49		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.

#	Name	Claim Number	Debtor	Date Filed	Asserted Claim Amount		Modified Claim Amount		Basis for Objection
					Claim Nature	Claim Amount	Claim Nature	Claim Amount	
21	Milan Real Estate Investments, LLC	19045	Jo-Ann Stores, LLC	6/27/2025	Secured \$0.00 Admin \$36,842.50 503(b)(9) \$0.00 Priority \$0.00 GUC \$264,133.44 Total \$300,975.94		Secured \$0.00 Admin \$18,232.71 503(b)(9) \$0.00 Priority \$0.00 GUC \$264,133.44 Total \$282,366.15		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
22	MP Northglenn Investors, LLC	19568	Jo-Ann Stores, LLC	7/23/2025	Secured \$0.00 Admin \$100,285.81 503(b)(9) \$0.00 Priority \$0.00 GUC \$486,374.84 Total \$586,660.65		Secured \$0.00 Admin \$72,871.85 503(b)(9) \$0.00 Priority \$0.00 GUC \$486,374.84 Total \$559,246.69		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
23	NNN Reit, LP	19525	Jo-Ann Stores, LLC	7/21/2025	Secured \$0.00 Admin \$35,670.27 503(b)(9) \$0.00 Priority \$0.00 GUC \$402,772.34 Total \$438,442.61		Secured \$0.00 Admin \$14,721.05 503(b)(9) \$0.00 Priority \$0.00 GUC \$402,772.34 Total \$417,493.39		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
24	Realty Income Corporation	19589	Jo-Ann Stores, LLC	7/23/2025	Secured \$0.00 Admin \$22,356.07 503(b)(9) \$0.00 Priority \$0.00 GUC \$428,497.68 Total \$450,853.75		Secured \$0.00 Admin \$4,055.14 503(b)(9) \$0.00 Priority \$0.00 GUC \$428,497.68 Total \$432,552.82		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
25	Rochester Crossing, LLC	11708	Jo-Ann Stores, LLC	4/4/2025	Secured \$0.00 Admin \$9,783.82 503(b)(9) \$0.00 Priority \$0.00 GUC \$230,919.35 Total \$240,703.17		Secured \$0.00 Admin \$8,529.54 503(b)(9) \$0.00 Priority \$0.00 GUC \$230,919.35 Total \$239,448.89		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
26	Rouse Companies, LLC	11759	Jo-Ann Stores, LLC	4/4/2025	Secured \$0.00 Admin \$16,898.64 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$16,898.64		Secured \$0.00 Admin \$12,674.00 503(b)(9) \$0.00 Priority \$0.00 GUC \$0.00 Total \$12,674.00		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
27	Shopping Center Associates	19566	Jo-Ann Stores, LLC	7/23/2025	Secured \$0.00 Admin \$29,757.77 503(b)(9) \$0.00 Priority \$0.00 GUC \$1,328,740.62 Total \$1,358,498.39		Secured \$0.00 Admin \$15,592.98 503(b)(9) \$0.00 Priority \$0.00 GUC \$1,328,740.62 Total \$1,344,333.60		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
28	Spirit Master Funding IV, LLC	19544	Jo-Ann Stores, LLC	7/22/2025	Secured \$0.00 Admin \$39,878.13 503(b)(9) \$0.00 Priority \$0.00 GUC \$833,721.29 Total \$873,599.42		Secured \$0.00 Admin \$6,934.18 503(b)(9) \$0.00 Priority \$0.00 GUC \$833,721.29 Total \$840,655.47		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.
29	Vestal Parkway Plaza LLC	19541	Jo-Ann Stores, LLC	7/21/2025	Secured \$0.00 Admin \$25,360.37 503(b)(9) \$0.00 Priority \$0.00 GUC \$743,816.06 Total \$769,176.43		Secured \$0.00 Admin \$6,894.83 503(b)(9) \$0.00 Priority \$0.00 GUC \$743,816.06 Total \$750,710.89		The claim includes amounts not properly chargeable to the applicable Debtor under the relevant lease or related documents and/or includes obligations that were previously satisfied. The modified administrative claim amounts reflect the amount that, based on the Debtors' books and records, and the Plan Administrator's review of the relevant lease and other documents, were properly chargeable to the Debtor, remain outstanding, and are entitled to administrative expense status.